

Exhibit L

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE CITIGROUP
SECURITIES LITIGATION

No. 07 Civ. 9901 (SHS)

ECF Case

DECLARATION OF JOHN M. ALLEN FILED ON BEHALF OF
ALLEN BROTHERS ATTORNEYS AND COUNSELLORS PLLC
IN SUPPORT OF APPLICATION FOR AWARD OF ATTORNEYS' FEES AND
REIMBURSEMENT OF EXPENSES

I, JOHN M. ALLEN, declare as follows, pursuant to 28 U.S.C. § 1746:

1. I am the managing member of the law firm of Allen Brothers Attorneys & Counselors PLLC, which represents plaintiffs in this action. I submit this declaration in support of my firm's application for an award of attorneys' fees in connection with services rendered in this case, as well as the reimbursement of expenses incurred by my firm in connection with this litigation.

2. My firm, which served as counsel for David Whitcomb, et al. in this litigation, provided support to lead class counsel (the Kirby firm) in its discussions with the clients and concerning evaluation of the Class claim. The schedule attached hereto as Exhibit 1 is a detailed summary indicating the amount of time spent by each attorney and professional support staff of my firm who was involved in this litigation, and the lodestar calculation based on my firm's current billing rates. For personnel who are no longer employed by my firm (Kenneth Gold), the lodestar calculation is based upon the billing rates for such personnel in his final year of employment by my firm. The schedule was prepared from contemporaneous daily time records regularly prepared and maintained by my firm, which are available at the request of the Court.

Time expended in preparing this application for fees and reimbursement of expenses has not been included in this request.


3. The hourly rates for the attorneys and professional support staff in my firm included in Exhibit 1 are the same as the regular current rates charged for their services in non-contingent matters and/or which have been accepted in other securities or shareholder litigation.

4. The total number of hours expended on this litigation by my firm through November 23, 2012 is 34.95 hours. The total lodestar for my firm is \$16,601, all of which consists of \$16,601 attorneys' time.

5. My firm's lodestar figures are based upon my firm's billing rates, which do not include charges for expense items as the firm did not incur any out of pocket expenses in connection with its work.

6. With respect to the standing of my firm, attached hereto as Exhibit 2 is a brief biography of my firm and attorneys in my firm who were principally involved in this litigation.

I declare under penalty of perjury under the laws that the foregoing is true and correct.
Executed this 4th day of December, 2012, at Detroit, Michigan.



JOHN M. ALLEN

EXHIBIT 1
In re Citigroup Inc. Securities Litigation
Case No. 07 Civ. 9901 (SHS)

TIME REPORT

Inception through November 23, 2012

| NAME | YEAR OF GRADUATION | HOURS | HOURLY RATE | LODESTAR |
|-----------------------------------|--------------------|--------------|-------------|------------------|
| Partners | | | | |
| Kenneth H. Gold | | 34.95 | 475 | \$16,601.25 |
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| Of Counsel | | | | |
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| Other Attorneys | | | | |
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| Professional Support Staff | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL LODESTAR | | 34.95 | 475 | 16,601.25 |

EXHIBIT 2

HISTORY, BACKGROUND, QUALIFICATIONS,
MUNICIPAL EXPERIENCE

ALLEN BROTHERS, ATTORNEYS & COUNSELORS, PLLC

Allen Brothers, Attorneys and Counselors, PLLC opened ten years ago. The two remaining founding attorneys have nearly four decades of combined practice experience. Yet, they are not the firm's most senior attorneys in terms of years of practice. As part of its conscious effort to promote a broadly conceived notion of diversity, the firm has always maintained a balance in its roster of attorneys between those attorneys possessing many years of practice and those just receiving their call to the Bar. This healthy mix is perhaps the best indication of the firm's stability in that it tends to attract veteran lawyers to its ranks while remaining relevant to the future leaders in the profession. The range of licensed practice experience for attorneys in our office is 2 years to 35 years and our average number of years in practice is 18 years.

Allen Brothers maintains a diverse client mix. For nearly a decade, the firm has been a mainstay in the provision of legal services for the state's largest health care provider, the Detroit Medical Center. In fact, the firm has a robust health care practice that includes many other providers, insurers, and health systems. As a further indication of its strength, the firm has been retained by several local banking institutions, including the only bank the firm has ever used for its business banking needs. If the city is looking for an indication of our financial strength¹ and stability, the fact that our firm's FDIC-regulated banking partner has sought out our legal counsel on its sensitive legal matters speaks volumes about our financial strength and staying power in very difficult times. Other communities and institutions in Southeast Michigan have made a similar judgment about us. In addition to the State of Michigan and County of Wayne, approximately a dozen municipal governmental units have used our services during our tenure as city attorneys for Hamtramck.²

The firm continues to regularly serve the communities of Highland Park, Dearborn Heights, and Woodhaven. The firm has served as counsel in municipal bond transactions for the City of Detroit and its water and sewage department. In addition we have served as litigation counsel for the city of Ecorse. On occasion, the city of River Rouge has used our services, typically where its retained attorney(s) have had conflicts of interest. We have also developed a very good relationship with officials of the Township of Brownstown through our successful

¹ Allen Brothers carries professional liability insurance required by the State Bar of Michigan as a condition of practicing law in the state of Michigan. Coverage details will be provided upon request. The firm also has a ten-year banking relationship with a federally-insured depository and maintains adequate reserves and required client trust accounts.

² The RFP requires us to affirmatively state that the firm has not filed for bankruptcy, reorganization or receivership in the last five years. We make that affirmative statement and further state that the firm has never filed for or been under any of these forms of financial management or anything similar to them.

work on its behalf. Our relationship with that municipality remains strong and we intend to keep it that way by delivering good results in the matters it assigns to us.

The issues we have confronted as municipal attorneys range from the prosecution of local ordinance violations to closing major commercial and residential real estate development transaction. We negotiate and defend our clients' position in collective bargaining and provide on the spot advice regarding the hiring, discipline and termination decisions. And, of course, we find ourselves responding to civil litigation in federal and state court.

Our service also includes the drafting and review of local ordinances and executive policy. As you are aware, our firm assisted with the drafting of the city of Hamtramck's Code of Ordinances, an undertaking that had not occurred during the span of the city's entire organizational memory. The firm has expanded the city's economic development tool box by drafting legislation creating the city's Economic Development Corporation, Brownfield Redevelopment Authority, the recreation of its Downtown Development Authority, and the shepherding several PILOT ordinances and tax-increment finance districts. The firm worked with community and law enforcement professionals to draft a balanced Anti-Profilng Ordinance that met the needs of the residents without hampering the legitimate efforts of police to stop crime. With the assistance of the Wayne County Prosecutor's Office and other child advocates, the firm supervised the drafting of the city's cutting edge lead remediation ordinance.

As real estate attorneys, we are frequently consulted regarding real estate transfers and title clearance issues---which is particularly important to a city like Hamtramck which has unique title issues arising from what was once a one-of-a-kind parcel identification system and a bevy of tax reversion idiosyncrasies. That parcel identification system changed to the county's uniform system shortly before we became city attorneys and the responsibility for straightening out the resultant problems fell to the members of the firm.

The firm has also acquired the talent necessary to complete municipal finance deals and, since 2006, has served as bond and underwriters counsel on bond offerings totaling in excess of several hundred million dollars. Along the way, the firm's attorneys have developed arguably the strongest background in Public Act 72 issues. It has advised several troubled local governmental entities, school districts and the state of Michigan itself as emergency financial management issues have arisen.

With more than 30 years of corporate transactional work, Kenneth Gold has served as a corporate and acquisition counsel for major companies in the art auction, automotive supply, manufacturing, toy, restaurant, banking, retail, real estate and other industries. His responsibilities have included drafting and negotiating acquisition, entity and financing documents. He was lead counsel for General Motors Corporation in connection with the Company's disposition of various asset groups negotiated by the divestiture of its Delphi division. His background includes experience in securities matters, including approximately 10 initial public offerings. He has represented publicly-traded clients in corporate and securities matters, including successfully creating a clean public shell, overcoming SEC objections to enable corporate and self-tender transactions to proceed, drafting and negotiating asset (including real estate) and stock purchase agreements with and for public companies, preparing registration statements for and working on initial public offerings and selling shareholder registration statements, handling private placements of all sorts, including preferred equity securities to institutional investors, assisting a target in its defense of a hostile tender offer and drafting 1934 Act filings. Mr. Gold has been a member of the Council of the Business Law Section of the State Bar of Michigan and has served as co-chair of its Regulation of Securities Committee. He presently serves as a member of the Saugatuck Planning Commission, is president of the French Institute of Michigan (alliance Franciase) and is a member of the Board of Directors of Preservation Action, the Saugatuck Center for the Arts and the Saugatuck Douglas Historic Society. Mr. Gold received his bachelor's degree from Babson College and his J.D. and LL.M. from New York University School of Law. Mr. Gold is admitted to practice in Michigan and New York.